



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: December 27, 2001

Ancillary Document being reviewed (provide number and title): ETA 415.12.178
Use tax on private automobiles acquired while a nonresident

Date last Issued: October 22, 1970

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-178
Use tax

Purpose of the document: ETA 415 explains what the term "private automobile" means in respect to RCW 82.12.0251.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

This ETA is correctly explains that the exemption at issue is limited to vehicles that are regularly and continuously used by an individual for personal and family transportation. However, much of the information contained in the ETA is incorrect. The document should be cancelled. In 1997, the exemption was amended to exempt “private motor vehicles, but not motor homes” rather than “private automobiles” as noted by the ETA. In addition, the exemption applies to property acquired by nonresidents more than 90 days before residing in this state rather than the 30 days noted by the ETA. The ETA erroneously states that motorcycles are not eligible for the exemption. Under the 1997 change to the statute, motorcycles are eligible for the exemption.

In addition, a number of published determinations address the application (or nonapplication) of this exemption to other types of property. For example, Det. No. 99-348, 19 WTD 916 (2000), addresses motor homes, Det. No. 91-106, 11 WTD 149 (1991), addresses boats, and Det. No. 90-284, 10 WTD 85 (1990) addresses fifth wheels.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____